

Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

The Inland Regional Narcotics Enforcement Team (IRNET) is a joint project among city, county, state and federal agencies in the Inland Empire aimed at combating major narcotics and money laundering operations. **IRNET Federal** accounts for IRNET share of federal asset forfeitures. **IRNET State** accounts for IRNET share of state asset forfeitures, and was established to comply with federal guidelines requiring state forfeiture funds to be kept separate from federal forfeiture funds.

Budget at a Glance

Requirements Less Reimbursements*	\$39,373,066
Sources/Reimbursements	\$16,400,089
Fund Balance	\$22,972,977
Use of Fund Balance	\$17,237,788
Total Staff	0

*Includes Contingencies

Federal Seized Assets (DOJ) accounts for asset forfeitures from federal cases filed with the U.S. Department of Justice (DOJ) through its asset forfeiture program and **Federal Seized Assets (Treasury)** accounts for asset forfeitures from cases filed with the U.S. Department of Treasury. Receipts from this program are required to be maintained in separate funds and must not replace existing funds that would be made available to the Sheriff/Coroner/Public Administrator in the absence of forfeiture funds.

State Seized Assets accounts for asset forfeiture proceeds from cases filed and adjudicated under state asset seizure statutes. The California Health and Safety Code requires these funds be maintained in a special fund and that 15% of all forfeitures received after January 1994 are set aside for drug education and gang intervention programs. The proceeds are used to offset a portion of the labor costs for staff assigned to the IRNET Team and High Density Drug Trafficking Area (HIDTA) task forces. The 15% allocated to drug education programs is used to fund the Sheriff/Coroner/Public Administrator's Drug Use is Life Abuse (DUILA) program, Crime-Free Multi-Housing, Law Enforcement Internship and Operation Clean Sweep Programs. Funds are also used for maintenance of seized properties. Services for the drug education program are provided by staff budgeted in the Sheriff/Coroner/Public Administrator's general fund budget unit, and reimbursed by this budget unit.

San Bernardino County **Auto Theft Task Force (SANCATT)**, established by the Board of Supervisors in 1995, deters, investigates and prosecutes vehicle theft organizations and provides statistical and financial reports to the State Controller, State Legislature and California Highway Patrol as required by AB183. In January 2010, AB183 was extended to January 1, 2018 by AB286 (Chapter 230; 2009). This budget unit accounts for vehicle registration assessments, per Vehicle Code 9250.14, allocated to the Task Force. Revenue from these fees offsets operating expenses for qualified expenditures by participating agencies. Staffing costs for those positions assigned to SANCATT are reimbursed to the Sheriff/Coroner/Public Administrator's general fund budget unit.

CAL-ID Program funding is used for the operating expenses of the Local Automated Fingerprint Identification System (AFIS), and reimburses general fund expenditures for salaries and benefits. The budget unit is funded from joint trust contributions by all local contracting municipal agencies. Staffing costs for those positions assigned to the CAL-ID program are reimbursed to the Sheriff/Coroner/Public Administrator's general fund budget unit.

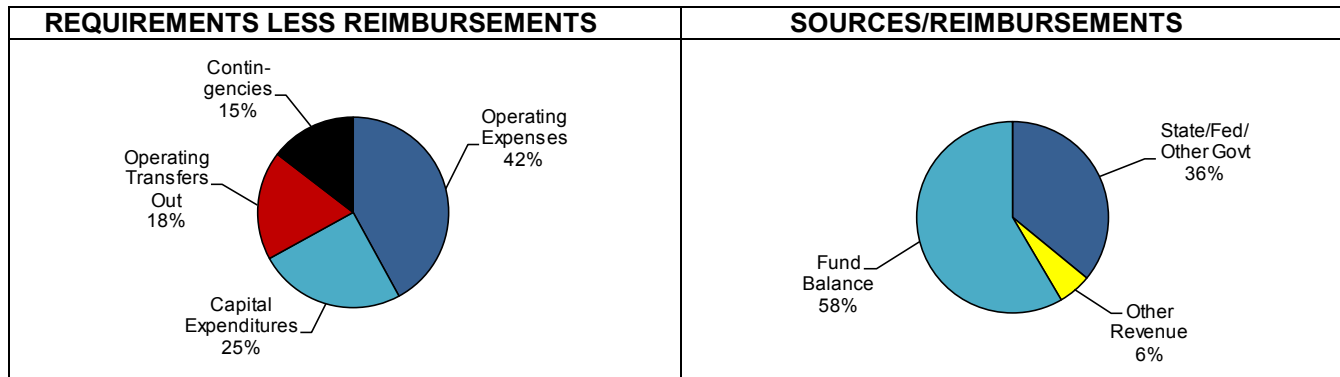
Court Services Auto accounts for processing fines collected under AB1109 and are used for purchases and maintenance of automotive equipment necessary to operate court services.

Court Services Tech accounts for processing fees collected under AB709 used for automated equipment and furnishings necessary to operate court services.

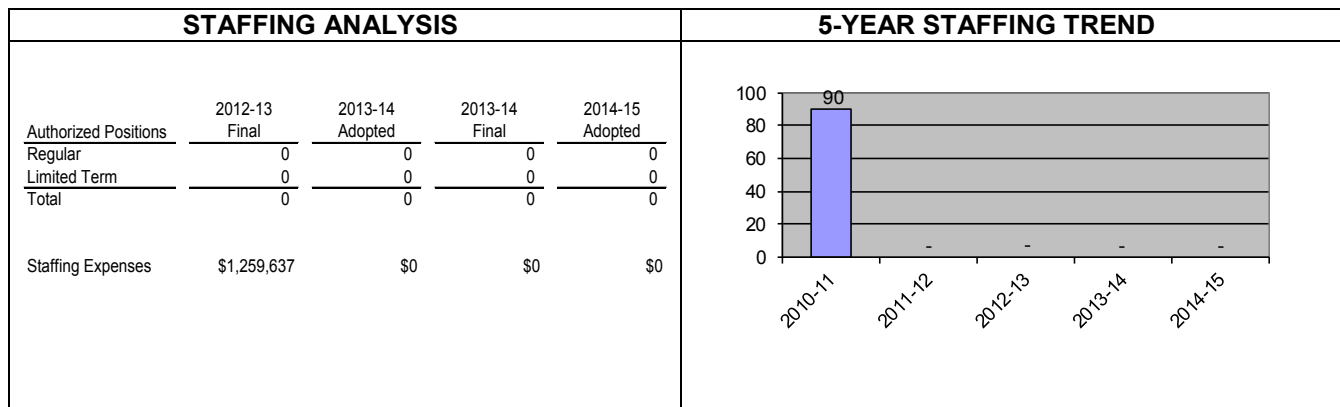
In accordance with State legislation (AB1805) effective July 1, 2007, **Local Detention Facility Revenue** accounts for an allocation of funds from the State replacing booking fees previously charged by the County to cities and local entities, as permitted by Government Code Section 29550. Funds are required to be used for the purpose of operating, renovating, remodeling, or constructing local detention facilities.



2014-15 ADOPTED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2014-15 ADOPTED BUDGET

GROUP: Law and Justice
DEPARTMENT: Sheriff/Coroner/Public Administrator
FUND: Consolidated Special Revenue

BUDGET UNIT: Various
FUNCTION: Public Protection
ACTIVITY: Police Protection

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2013-14 Final Budget	2014-15 Adopted Budget	Change From 2013-14 Final Budget
Requirements							
Staffing Expenses	917,453	654,613	719,829	(17,613)	0	0	0
Operating Expenses	10,205,450	22,062,918	13,382,093	11,084,260	16,048,374	16,555,367	506,993
Capital Expenditures	1,278,021	2,205,763	2,355,600	3,810,640	7,609,454	9,816,594	2,207,140
Contingencies	0	0	0	0	6,067,336	5,735,189	(332,147)
Total Exp Authority	12,400,924	24,923,294	16,457,522	14,877,287	29,725,164	32,107,150	2,381,986
Reimbursements	(122,406)	(143,076)	(115,146)	(470,173)	(60,000)	(65,000)	(5,000)
Total Appropriation	12,278,518	24,780,218	16,342,376	14,407,114	29,665,164	32,042,150	2,376,986
Operating Transfers Out	200,000	276,857	2,315,425	867,016	9,031,197	7,265,916	(1,765,281)
Total Requirements	12,478,518	25,057,075	18,657,801	15,274,130	38,696,361	39,308,066	611,705
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	10,875,054	12,117,454	15,672,072	12,497,788	13,281,612	14,121,805	840,193
Fee/Rate	3,461,229	4,072,032	3,185,873	(166,879)	5,000	5,000	0
Other Revenue	2,580,229	2,612,538	2,324,121	2,372,900	2,340,001	2,208,284	(131,717)
Total Revenue	16,916,512	18,802,024	21,182,066	14,703,809	15,626,613	16,335,089	708,476
Operating Transfers In	27,000	0	0	0	0	0	0
Total Sources	16,943,512	18,802,024	21,182,066	14,703,809	15,626,613	16,335,089	708,476
Fund Balance					23,069,748	22,972,977	(96,771)
Budgeted Staffing					0	0	0



DETAIL OF 2014-15 ADOPTED BUDGET

2014-15				
	Requirements	Sources	Fund Balance	Staffing
Special Revenue Funds				
IRNET Federal (Fund SCF)	3,849,186	1,010,500	2,838,686	0
IRNET State (Fund SCX)	374,723	60,600	314,123	0
Federal Seized Assets - DOJ (Fund SCK)	12,513,261	4,059,500	8,453,761	0
Federal Seized Assets - Treasury (Fund SCO)	356,637	5,300	351,337	0
State Seized Assets (Fund SCT)	3,958,146	1,216,500	2,741,646	0
Auto Theft Task Force (Fund SCL)	984,231	850,500	133,731	0
CAL-ID Program (Fund SDA)	5,927,548	5,303,748	623,800	0
Court Services Auto (Fund SQR)	2,530,016	808,000	1,722,016	0
Court Services Tech (Fund SQT)	2,398,538	407,000	1,991,538	0
Local Detention Facility Revenue (Fund SRL)	2,763,982	2,763,057	925	0
Contract Training (Fund SCB*)	3,228,941	0	3,228,941	0
Search and Rescue (Fund SCW*)	92,581	0	92,581	0
Aviation (Fund SCE)*	330,276	0	330,276	0
Public Gatherings (Fund SCC)*	0	(148,556)	148,556	0
Capital Projects Fund (Fund SQA)*	0	(1,060)	1,060	0
Total Special Revenue Funds	39,308,066	16,335,089	22,972,977	0

* Funds to be discontinued in 2014-15.

IRNET Federal: Requirements of \$3.8 million reflect the following: \$2.0 million in operating expenses (including transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit to support the cost of overtime and 1 position), \$1.6 million in contingencies for future allocation, and \$200,000 in one-time additional equipment purchases. Sources of \$1.0 million include anticipated asset forfeiture funds (\$1.0 million) and projected interest earnings (\$10,500).

IRNET State: Requirements of \$374,723 are budgeted for operating expenses (\$60,600) and contingencies (\$314,123). Sources of \$60,600 include anticipated asset forfeiture funds (\$60,000) and projected interest earnings (\$600).

Federal Seized Assets (DOJ): Requirements of \$12.5 million primarily reflect the following: \$1.4 million for the replacement of helicopter engines, \$1.7 million to replace and maintain law enforcement related computer hardware and software, \$3.2 million for vehicle replacement, \$3.0 million for equipment purchases, and \$962,454 for law enforcement related software applications. Sources of \$4.1 million primarily represent anticipated revenue from DOJ cases to be settled during 2014-15.

Federal Seized Assets (Treasury): Requirements of \$356,637 primarily include \$200,000 of computer related equipment. Sources of \$5,300 represent projected asset seizures and interest earnings.

State Seized Assets: Requirements of \$4.0 million primarily include the following: \$3.2 million for departmental Capital Improvement Program projects, \$124,550 for various capital expenditures, and \$522,523 for the cost of drug education programs (including transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit to support 2 positions), vehicle maintenance, fuel, repairs, and other general expenses. Sources of \$1.2 million primarily represent anticipated state asset seizures.

Auto Theft Task Force: Requirements of \$984,231 provide for salary reimbursements to participating agencies, including transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit to support 4 positions, other task force operating costs, and funds set-aside in contingencies for future allocations. Sources of \$850,500 primarily represent vehicle registration fees.



CAL-ID Program: Requirements of \$5.9 million primarily include \$3.9 million in transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit for staffing costs of 40 personnel assigned to this program. Also included is \$1.4 million for the following operating expenses: monitoring and maintenance costs for equipment, fuel, computer hardware and software items, replacement of fingerprinting stations, and upgrades to serviceable stations and \$623,800 in contingencies for future allocation. Sources of \$5.3 million are from the CAL-ID Program trust fund and directly offset all claimable costs.

Court Services Auto: Requirements of \$2.5 million includes \$58,000 in operating expenses, \$1.3 million to replace vehicles, and \$1.2 million set aside in contingencies. Sources of \$808,000 primarily reflect anticipated court fines.

Court Services Tech: Requirements of \$2.4 million includes \$390,000 in operating expenses, \$275,000 for purchase of computer equipment and software upgrades, and \$1.7 million in contingencies. Sources of \$407,000 primarily represent estimated court fines.

Local Detention Facility Revenue: Requirements of \$2.8 million includes \$2.8 million in transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit for expenditures related to the operation, renovation, remodeling, or construction of local detention facilities. Sources of \$2.8 million represent the booking fee allocation anticipated from the state.

Ongoing revenue and expenses associated with the **Contract Training, Search and Rescue, Aviation, Public Gathering, and Capital Projects Fund** budget units were transferred into the department's general fund budget unit in 2013-14. Requirements included in the budget represent fund balance which will be expended in order to close out these Special Revenue Funds in 2014-15. The Contract Training budget unit includes requirements of \$3.2 million which will fund future Capital Improvement Projects at the departments training facilities. Requirements totaling \$92,581 in the Search and Rescue budget unit will fund vehicle purchases for the departments search and rescue operations. Requirements in Aviation of \$330,276 will be used to help fund one-time Aviation related projects. The remaining fund balance in the Public Gathering and Capital Projects Fund will be transferred to the department's general fund budget unit in 2014-15.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$611,705, resulting primarily from the following changes:

- \$549,074 increase in Federal Seized Assets (DOJ) funds that are set-aside for future projects.
- \$2.2 million increase in capital expenditures for the purchase of computer equipment.
- \$332,147 decrease in contingencies to fund new one time expenditures.
- \$1.8 million decrease in operating transfers out, which is due to the completion of 2013-14 capital projects.

Sources are increasing by \$708,476 primarily due to the \$460,000 federal seized asset cases to be settled in 2014-15 and \$380,193 from CAL-ID trust fund. This is slightly offset by a reduction in Other Revenue, which represents the transfer out of remaining fund balance for the Public Gathering and Capital Projects funds.



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